

## § 31.3406(j)-1T

(f) [Reserved]. For further guidance, see § 31.3406(j)-1T(f).

[T.D. 8721, 62 FR 33009, June 18, 1997, as amended by T.D. 9041, 68 FR 4923, Jan. 31, 2003]

### § 31.3406(j)-1T Taxpayer Identification Number (TIN) matching program (temporary).

(a) *The matching program.* Under section 3406(i), the Commissioner has the authority to establish Taxpayer Identification Number (TIN) matching programs. The Commissioner may prescribe in a revenue procedure (see § 601.601(d)(2) of this chapter) or other appropriate guidance the scope and the terms and conditions of participating in any TIN matching program. In general, under a matching program, prior to filing information returns with respect to reportable payments as defined in section 3406(b)(1), a *payor* of those reportable payments who is entitled to participate in the matching program may contact the Internal Revenue Service (IRS) with respect to the TIN furnished by a payee who has received or is likely to receive a reportable payment. The IRS will inform the *payor* whether or not a name/TIN combination furnished by the payee matches a name/TIN combination maintained in the data base utilized for the particular matching program. For purposes of this section, the term *payor* includes an agent designated by the *payor* to participate in TIN matching on the *payor's* behalf.

(b)-(e) [Reserved]. For further guidance, see § 31.3406(j)-1(b) through (e).

(f) *Effective date.* The provisions of this section are applicable on or after June 18, 1997, except the last sentence in paragraph (a) of this section which is applicable on January 31, 2003. The applicability of this section expires on January 30, 2006.

[T.D. 9041, 68 FR 4923, Jan. 31, 2003]

## 26 CFR Ch. I (4-1-04 Edition)

### Subpart F—General Provisions Relating to Employment Taxes (Chapter 25, Internal Revenue Code of 1954)

#### § 31.3501(a)-1T Question and answer relating to the time employers must collect and pay the taxes on noncash fringe benefits (Temporary).

The following questions and answers relate to the time employers must collect and pay the taxes imposed by subtitle C on noncash fringe benefits:

*Q-1:* If a noncash fringe benefit constitutes “wages” under section 3121(a), 3306(b), or 3401(a), or constitutes “compensation” under section 3231(e), when must an employer collect and pay the taxes imposed by Subtitle C?

*A-1:* For purposes of an employer’s liability to collect and pay the taxes imposed by Subtitle C, an employer may deem such fringe benefit to be paid at any time on or after the date on which it is provided, as long as such date is on or before the last day of the calendar quarter in which such benefit is provided. An employer may consider the benefit to be provided in two or more parts for purposes of the preceding sentence. For example, if a fringe benefit with a fair market value of \$1,000 is provided on January 1, 1985, the employer could deem \$500 paid on February 28, 1985 and \$500 paid on March 31, 1985.

With respect to noncash fringe benefits provided during the first calendar quarter of 1985, a special rule applies. Such benefits may be deemed paid at any time on or after the date on which they are provided as long as the date they are deemed paid is on or before the last day of the second calendar quarter of 1985.

In addition, for purposes of § 31.6302(c)-1(a)(1)(i), the term “tax” does not include the employer tax under section 3111 with respect to noncash fringe benefits which are deemed by the employer to be paid on the last day of any calendar quarter.